

A Review of FEMA Funding for Coronavirus Disease 2019 (COVID-19) Response and Relief





OFFICE OF INSPECTOR GENERAL
Department of Homeland Security

Washington, DC 20528 / www.oig.dhs.gov

September 16, 2022

MEMORANDUM FOR: The Honorable Deanne Criswell
Administrator
Federal Emergency Management Agency

FROM: Joseph V. Cuffari, Ph.D. **JOSEPH V CUFFARI** Digitally signed by
Inspector General Date: 2022.09.15
17:40:45 -04'00'

SUBJECT: *A Review of FEMA Funding for Coronavirus Disease
2019 (COVID-19) Response and Relief*

For your information is our final report, *A Review of FEMA Funding for Coronavirus Disease 2019 (COVID-19) Response and Relief*. Your office chose not to submit management comments to the draft report. The report contains no recommendations.

Consistent with our responsibility under the *Inspector General Act of 1978, as amended* we will provide copies of our report to congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please call me with any questions, or your staff may contact Bruce Miller, Deputy Inspector General of Audits, at (202) 981-6000.



DHS OIG HIGHLIGHTS

A Review of FEMA Funding for Coronavirus Disease 2019 (COVID-19) Response and Relief

September 16, 2022

Why We Did This Review

As of September 2021, FEMA had received approximately \$98 billion to assist the Nation in addressing the challenges of the pandemic. We conducted this review as part of Phase 1 of the Pandemic Response Accountability Committee's (PRAC) study to determine the sources and intended purpose of Federal pandemic response program funds provided to six geographic locations.

What We Recommend

There are no recommendations in this report.

For Further Information:

Contact our Office of Public Affairs at (202) 981-6000, or email us at DHS-OIG.OfficePublicAffairs@oig.dhs.gov

What We Found

The Federal Emergency Management Agency (FEMA) provided approximately \$49.3 million of coronavirus disease 2019 (COVID-19) pandemic relief funds to Springfield, MA; Coeur D'Alene, ID; Sheridan County, NE; Marion County, GA; White Earth Nation in Minnesota; and Jicarilla Apache Nation in New Mexico. Local entities and individuals in these locations received this assistance through the following funding initiatives and for the indicated amounts:

- Lost Wages Assistance program (\$40.1 million)
- Public Assistance program (\$7.6 million)
- COVID-19 Funeral Assistance program (\$1.2 million)
- Assistance to Firefighters Grants (\$208,000)
- Emergency Food and Shelter Program (\$182,000)

Although FEMA provided information for each of its funding initiatives, in some instances, FEMA could not provide detailed data and/or supporting documentation in the time allotted. This was because FEMA's inconsistent data collection process and management practices presented FEMA with challenges when responding to our requests. For instance, FEMA does not always maintain data at the local level, some FEMA systems cannot provide program data as of a specific date, and FEMA did not follow a standardized process to obtain and generate program data. These weaknesses prevented us from effectively comparing program data across geographic locations and limited our ability to validate the accuracy of FEMA's systems during Phase 1 of the PRAC's study. We are beginning Phase 2 of the PRAC's study. During Phase 2, we plan to also review FEMA's oversight of recipient and subrecipient compliance with Federal reporting requirements.

FEMA Response

FEMA chose not to submit management comments, but provided technical comments, which we incorporated into this report as appropriate.



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Department of Homeland Security

Background

Under the President's *Robert T. Stafford Disaster Relief and Emergency Assistance Act* (Stafford Act) declaration, the Federal Emergency Management Agency (FEMA) approved a major disaster declaration to all 50 states, the District of Columbia, 5 territories, and 3 tribes. The Pandemic Response Accountability Committee (PRAC),¹ in coordination with 10 of its member Offices of Inspectors General (OIG), including the Department of Homeland Security OIG, is conducting a two-phased case study to gain more insight regarding Federal funding in six specific geographic locations. (See Appendix E for a list of participating PRAC members.) The PRAC selected six geographic locations to include in its study: Springfield, MA; Coeur D'Alene, ID; Sheridan County, NE; Marion County, GA; White Earth Indian Reservation in Minnesota; and Jicarilla Apache Nation Reservation in New Mexico.² Phase 1 sought to determine the sources of pandemic Federal funding, how much Federal funding the geographic locations received, and the amount spent for pandemic response. Phase 2 seeks to determine if the Federal funds were spent in accordance with program goals and objectives. This review focused on Phase 1.

As of September 30, 2021, FEMA had received approximately \$98 billion to assist the Nation in addressing the challenges of the pandemic. Congress provided FEMA with pandemic funding for its relief and response efforts through three laws: the *Coronavirus Aid, Relief and Economic Security Act* (CARES Act), the *Consolidated Appropriations Act of 2021*, and the *American Rescue Plan Act of 2021*. Appendix B provides a breakdown of funding by act.

As the primary manager of coronavirus disease 2019 (COVID-19) pandemic-related funds appropriated to the Department of Homeland Security, FEMA provides recovery assistance to affected individuals and communities, through contracts and various grant programs, including Individual Assistance, Public Assistance, and Hazard Mitigation Grants. Additionally, FEMA's Individual Assistance program also provides financial assistance to individuals in the form of Other Needs Assistance for disaster-caused expenses and serious needs not covered by insurance or other sources, such as another Federal agency. Lost Wages Assistance (LWA) and Funeral Assistance are two forms of Other Needs Assistance.

¹ Created under the *Coronavirus Aid, Relief and Economic Security Act*, the PRAC is made up of 21 Inspectors General with the purpose of coordinating the oversight of and providing transparency over all Federal pandemic response funds.

² Although the PRAC sought to identify Federal funding provided to all eligible applicants within the White Earth Indian and Jicarilla Apache Nation Reservations, FEMA does not track funding by geographic location. The information included in this report reflects Federal funding provided to the White Earth Nation and the Jicarilla Apache Nation.



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Department of Homeland Security

Results of Review

FEMA's COVID-19 Pandemic Response Relief and Recovery Efforts

We reviewed the Federal pandemic response program funds FEMA provided to six geographic locations. Each location received pandemic assistance through one or more of the following five funding initiatives: LWA program, Public Assistance program, COVID-19 Funeral Assistance program, Assistance to Firefighters Grants, and Emergency Food and Shelter Program (EFSP).

Lost Wages Assistance

LWA sought to ease the economic burden for those who struggled with lost wages due to the COVID-19 pandemic. FEMA provided states LWA to distribute to affected individuals. FEMA provided us the LWA award for each state within the scope of our review. However, FEMA could not provide more detailed award data because it does not maintain LWA data for each individual who receives LWA and does not track the geographic-specific data beyond the state level for the funds. To overcome some of these limitations, we obtained LWA data for the City of Springfield, MA and Marion County, GA from their respective state labor departments through other ongoing Department of Homeland Security OIG audit efforts. Table 1 shows the LWA funding the states distributed to recipients in the selected locations.

Table 1. LWA Program Funding by Location from January 1, 2020, through October 25, 2021

Location	Total Awarded	Number of Recipients	Total Awarded to the State
Springfield, MA	\$39,599,438	22,786	\$1,258,678,710
Coeur D'Alene, ID	Unknown	Unknown	\$47,325,591
Sheridan County, NE	Unknown	Unknown	\$64,670,865
Marion County, GA	\$530,700	331	\$1,115,659,233
White Earth Nation in Minnesota*	\$0	0	\$599,018,435
Jicarilla Apache Nation in New Mexico*	\$0	0	\$233,017,722
TOTAL	\$40,130,138	23,117	\$3,318,370,556

Source: DHS OIG analysis of FEMA data

* FEMA did not award any funds to tribes because they were not eligible for LWA. However, members of any tribe residing in a state may be eligible.³

³ Presidential Memorandum on Authorizing the Other Needs Assistance Program for Major Disaster Declarations Related to Coronavirus Disease 2019, August 8, 2020.



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Department of Homeland Security

Public Assistance: Emergency Protective Measures (Category B)

For COVID-19, the President authorized reimbursement of Category B services to states, territories, tribes, and local entities for pandemic-related emergency services. These services include, but are not limited to, medical care and transportation; supplies and commodities (personal protective equipment); emergency access; mass mortuary services; and disseminating public information providing guidance about health and safety hazards. Table 2 details the Public Assistance program funding FEMA awarded to recipients in the selected locations.

Table 2. Public Assistance Program Funding by Location from January 20, 2020, through February 23, 2022

Location	Total Awarded	Number of Recipients	Total Awarded to the State
Springfield, MA	\$7,574,508	6	\$769,348,909
Coeur D'Alene, ID	\$9,599	7	\$90,375,052
Sheridan County, NE	\$0	0	\$190,700,410
Marion County, GA	\$0	0	\$211,546,792
White Earth Nation in Minnesota	\$0	0	\$255,144,407
Jicarilla Apache Nation in New Mexico	\$0	0	\$76,989,093
TOTAL	\$7,584,107	13	\$1,594,104,663

Source: DHS OIG analysis of FEMA data

COVID-19 Funeral Assistance

FEMA's COVID-19 Funeral Assistance seeks to reimburse eligible applicants for expenses for an individual whose death occurred in the United States, including the U.S. territories and the District of Columbia, and may have been caused by, or was likely the result of, COVID-19, on or after January 20, 2020. FEMA's reimbursement for funeral expenses is limited to \$9,000 per deceased individual and \$35,500 per application that may include other authorized expenses beyond COVID-19 Funeral Assistance. Table 3 below details the COVID-19 Funeral Assistance funding FEMA provided to recipients in the selected geographic locations.



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Department of Homeland Security

Table 3. COVID-19 Funeral Assistance Program Funding by Location for January 20, 2020, through February 24, 2022

Location	Total Awarded	Number of Recipients	Total Awarded to the State
Springfield, MA	\$760,984	113	\$34,221,413
Coeur D'Alene, ID	\$241,603	54	\$5,683,186
Sheridan County, NE	\$14,374	5	\$7,260,000
Marion County, GA	\$83,751	18	\$79,992,132
White Earth Nation in Minnesota	\$63,111	17	\$12,276,441
Jicarilla Apache Nation in New Mexico	\$33,762	11	\$7,576,889
TOTAL	\$1,197,585	218	\$147,010,061

Source: DHS OIG analysis of FEMA data

Assistance to Firefighters Grants

This grant program provides eligible fire departments, non-affiliated emergency medical service organizations, and State Fire Training Academies critically needed resources to equip first-responder personnel responding to the COVID-19 public health emergency and who support community resilience. Table 4 lists the Assistance to Firefighter Grants funding FEMA provided to recipients in the selected locations.

Table 4. Assistance to Firefighters Grants Funding by Location for January 1, 2020, through September 30, 2021

Location	Total Awarded	Number of Recipients	Total Awarded to the State
Springfield, MA	\$207,582	1	\$3,137,287
Coeur D'Alene, ID	\$0	0	\$13,727
Sheridan County, NE	\$0	0	\$23,257
Marion County, GA	\$0	0	\$1,600,498
White Earth Nation in Minnesota	\$0	0	\$742,072
Jicarilla Apache Nation in New Mexico	\$0	0	\$357,074
TOTAL	\$207,582	1	\$5,873,915

Source: DHS OIG analysis of FEMA data



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Department of Homeland Security

Emergency Food and Shelter Program

EFSP supplements and expands ongoing work of local nonprofit and governmental social service organizations to provide shelter, food, and supportive services to individuals and families who are experiencing, or at risk of experiencing, hunger and/or homelessness. Unlike other FEMA funding initiatives, a National Board (chaired by FEMA), serves as the sole eligible recipient who distributes program funding. The board selects jurisdictions to receive funds using a formula based upon unemployment statistics from the U.S. Department of Labor and Bureau of Labor Statistics, as well as poverty statistics from the U.S. Bureau of the Census. FEMA does not maintain subrecipient-level data in its systems but was able to provide us EFSP data maintained by the National Board for all six locations. We determined that only Springfield, MA, and Coeur D'Alene, ID, received EFSP funds during our review period. Table 5 details the EFSP funding the National Board provided to recipients in the selected locations.

Table 5. EFSP Funding by Location for January 1, 2020, through September 30, 2021

Location	Total Awarded	Number of Recipients	Total Awarded to the State
Springfield, MA	\$101,587	6	\$3,906,527
Coeur D'Alene, ID	\$80,115	1	\$383,129
Sheridan County, NE	\$0	0	\$135,431
Marion County, GA	\$0	0	\$5,069,241
White Earth Nation in Minnesota	\$0	0	\$2,393,206
Jicarilla Apache Nation in New Mexico	\$0	0	\$1,679,326
TOTAL	\$181,702	7	\$13,566,860

Source: DHS OIG analysis of FEMA data

FEMA Could Not Provide Detailed and Consistent Data

FEMA was cooperative throughout our review and worked diligently to provide us information for each of its funding initiatives. Nonetheless, in some instances, FEMA did not provide detailed data or supporting documentation that we requested by February 18, 2022.⁴ We attribute this to inconsistent data collection process and management practices:

- FEMA does not always maintain data at the local level;

⁴ The PRAC set a deadline to collect agency information to ensure it had sufficient time to obtain data from and coordinate with multiple IGs.



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Department of Homeland Security

- some FEMA systems cannot provide program data for specific date ranges; and
- FEMA did not follow a standardized process to obtain and generate program data.

For some programs, FEMA only maintains data at the state level and does not have information on subrecipients, contractors, or individuals who may have benefited from FEMA's assistance. For the COVID-19 funding initiatives we reviewed, FEMA did not maintain local-level data for its LWA, Emergency Management Performance Grant-Supplemental,⁵ and EFSP programs. For these programs, FEMA only maintained award information for the primary recipient in its systems — the corresponding state for the six geographic locations for LWA and the National Board for EFSP. FEMA was able to obtain subrecipient data maintained by the National Board, which we used to identify subrecipients in the geographic locations during our review. However, FEMA was not able to provide any detailed information on individuals who received LWA. According to FEMA officials, for the grant programs subject to this review, FEMA is not required to maintain subrecipient level data for programs provided through grants to states. We are beginning Phase 2 of the PRAC's study. During Phase 2 we plan to also review FEMA's oversight of recipient and subrecipient compliance with Federal reporting requirements.

Additionally, although FEMA's Grants Manager system includes Public Assistance subrecipient information, the information was not easily retrievable and required time-intensive manual searches to locate the information we requested. In some instances, FEMA officials could not easily access program data for specified date ranges. According to FEMA officials, the information in some FEMA systems, such as Grants Manager, may be available in the underlying database. However, developing a new report based on a prior date can take substantial time and may require a formal system change request. This is because, as FEMA officials stated, direct access to the underlying database is strictly controlled to protect restricted and Sensitive Personally Identifiable Information. Most FEMA staff only have access to the automated reports built into the system. Ultimately, FEMA provided program data for LWA, Public Assistance, and COVID-19 Funeral Assistance but could not provide the funding data limited to our specific requested period of time. Instead, FEMA could only provide program data through the date the data was pulled from the system, not through our requested date of September 30, 2021.

Finally, because FEMA did not follow a standardized process to obtain and generate program data, each region provided program data from different systems with varying date ranges. For instance, for Public Assistance data,

⁵ We did not identify any Emergency Management Performance Grant-Supplemental award recipients within the six locations in our review (see Appendix D). However, we included this program to highlight the extent to which FEMA does not maintain local data for COVID-19 relief funding.



OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

Region 1 provided state-level data with a date range ending February 16, 2022, and location-specific data with a date range ending September 30, 2021. However, Region 4 provided state-level data with a date range ending February 07, 2022, and location-specific data with a date range ending February 23, 2022. These inconsistencies limited our ability to compare assistance funding across locations within the same program. Appendix C provides detailed information about the data's date range inconsistencies.

Collectively, FEMA's system limitations and inconsistent data retrieval process prevented us from effectively comparing program data across geographic locations and limited our ability to validate the accuracy of FEMA's systems.

Management Comments and OIG Analysis

FEMA chose not to submit management comments. However, FEMA provided technical comments on August 24, 2022, and we incorporated the comments into this report where appropriate.

Objective, Scope, and Methodology

The Department of Homeland Security Office of Inspector General was established by the *Homeland Security Act of 2002* (Public Law 107-296) by amendment to the *Inspector General Act of 1978*.

The PRAC, in coordination with 10 OIGs, including DHS OIG, is conducting case studies in two phases for six select geographic locations of varying size across the Nation to identify the Federal pandemic response program funds provided to these locations. The PRAC, including the participating OIGs, coordinated this study under the authority found in Section 15010 of the CARES Act, which directs the PRAC to conduct and coordinate oversight of covered funds and the pandemic response. Our review, as a participating PRAC member, focused on the PRAC's Phase 1 of the study to identify FEMA's distribution of COVID-19 funding through its contracts, grants, and other funding authorities to six geographic locations selected by the PRAC: Springfield, MA; Coeur D'Alene, ID; Sheridan County, NE; Marion County, GA; White Earth Indian Reservation in Minnesota; and Jicarilla Apache Nation Reservation in New Mexico.⁶ Phase 2 of the PRAC's study seeks to determine if the Federal funds were spent in accordance with program goals and objectives. During Phase 2, we plan to also review FEMA's oversight of recipient and subrecipient compliance with Federal reporting requirements.

⁶ Although the PRAC sought to identify Federal funding provided to all eligible applicants within the White Earth Indian and Jicarilla Apache Nation Reservations, FEMA does not track funding by geographic location. The information included in this report reflects Federal funding provided to the White Earth Nation and the Jicarilla Apache Nation.



OFFICE OF INSPECTOR GENERAL

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We conducted this review to determine the sources and intended purpose of Federal pandemic response funding initiatives provided to six geographic areas between January 1, 2020, and September 30, 2021. Due to FEMA system limitations, we extended our scope period through February 25, 2022, to obtain information for all funding initiatives.

To determine all pandemic assistance provided by DHS to the six geographic locations, we first obtained, from the DHS Office of Chief Financial Officer, the pandemic funding amounts allocated to each component. Based on our review of the information provided, we determined that FEMA was primarily responsible for providing pandemic assistance to the six locations.

We identified the pandemic disaster declarations for Massachusetts (DR-4496-MA), Idaho (DR-4534-ID), Nebraska (DR-4521-NE), Georgia (DR-4501-GA), Minnesota (DR-4531-MN), and New Mexico (DR-4529-NM). We used FEMA open-source data, information collected by other ongoing DHS OIG audits, and OIG access to FEMA systems to determine preliminary pandemic funding amounts for the six locations. We then requested that FEMA validate the information we identified and provide additional program data and supporting documentation for data we could not readily access. Additionally, we compared the funding data across several platforms to ensure it was sufficiently reliable for the objective of this review. In instances where we were unable to determine the amounts provided to the six locations, we included the information available to the lowest level — typically to the location's respective state.

For LWA, we obtained funding data collected by other DHS OIG audit teams from the states of Massachusetts, Georgia, and Minnesota and determined LWA payments made to Springfield, MA, and Marion County, GA, using zip codes provided by the PRAC.

To determine the amount of Public Assistance provided to the six locations, we used FEMA's Grants Manager and Emergency Management Mission Integrated Environment (EMMIE) Public Assistance data to identify applicants whose zip codes were within the six locations. In addition, we determined the award amount for each of the six states from data obtained from multiple FEMA systems.

For COVID-19 Funeral Assistance, we obtained funding data collected by another DHS OIG audit team from FEMA and identified the award amount and number of applications submitted (either approved, ineligible, or in process) for funeral assistance from individuals on behalf of decedents within the six locations. Additionally, we determined the number of award recipients and the amount awarded by state and geographic location.



OFFICE OF INSPECTOR GENERAL

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Because we could not readily access all data, we obtained Assistance to Firefighters Grants and EFSP data from FEMA to determine the number of recipients and the amount provided to the six geographic locations.

We also identified other COVID-19 funding initiatives during our review. However, FEMA did not use these initiatives in the locations within the scope of our review. See Appendix D.

We conducted this review between January and April 2022 pursuant to the *Inspector General Act of 1978, as amended*, and according to the *Quality Standards for Inspection and Evaluation* issued by the Council of the Inspectors General on Integrity and Efficiency.

The Office of Audits major contributors to this report are Yesi Starinsky, Director; Carlos Aviles, Audit Manager; Jess Makowski, Auditor in Charge; Stephen Doran, Auditor; John Schmidt, Program Analyst; Ivi Demi, Data Analyst; Tom Hamlin, Communications Analyst; and Roger Thoet, Independent Referencer.



Appendix A

FEMA Comments to the Draft Report

FEMA chose not to provide management comments. However, FEMA provided technical comments on August 24, 2022, and we incorporated the comments into this report where appropriate.



Appendix B

COVID-19 Funding by Act

Coronavirus Aid, Relief and Economic Security Act (CARES Act)

The CARES Act appropriated \$45.4 billion to FEMA's Disaster Relief Fund for COVID-19 relief efforts. The CARES Act also appropriated \$400 million in Federal Assistance to remain available until September 30, 2021. More specifically, it provided \$200 million for EFSP; \$100 million for Assistance to Firefighters Grants; and \$100 million to the Emergency Management Performance Grants.

Consolidated Appropriations Act of 2021

The *Consolidated Appropriations Act of 2021* appropriated \$2 billion to FEMA's Disaster Relief Fund to assist individuals or households with COVID-19-related funeral expenses.

American Rescue Plan Act of 2021

The *American Rescue Plan Act of 2021* appropriated \$50 billion to support major disaster declarations and COVID-19-related funeral expenses. These funds are to remain available in FEMA's Disaster Relief Fund until September 30, 2025. The Act also appropriated \$910 million of non-Disaster Relief Fund funds for COVID-19-related efforts. It specified \$510 million for EFSP; \$100 million for Assistance to Firefighters Grants; \$200 million for Staffing for Adequate Fire and Emergency Response Grants; and \$100 million for Emergency Management Performance Grants.



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Appendix C
FEMA's Inconsistent Timeframes for Public Assistance Data by Location and System

Table 6. FEMA System and Date Range End for Public Assistance Data by Location

Location	Region	Date Range End	System Used
Springfield, MA	1	September 30, 2021	Grants Manager
State of Massachusetts	1	September 21, 2021, and February 16, 2022 (respectively)	Emergency Management Mission Integrated Environment (EMMIE) and Grants Manager
Coeur D'Alene, ID	10	September 30, 2021	Grants Manager
State of Idaho	10	February 23, 2022	EMMIE
Sheridan County, NE	7	September 30, 2021	Grants Manager
State of Nebraska	7	September 30, 2021	Integrated Financial Management Information System
Marion County, GA	4	February 23, 2022	EMMIE
State of Georgia	4	February 7, 2022	EMMIE
White Earth Nation in Minnesota	5	February 10, 2022	Grants Manager
State of Minnesota	5	February 10, 2022	EMMIE
Jicarilla Apache Nation in New Mexico	6	September 30, 2021	EMMIE
State of New Mexico	6	September 30, 2021	EMMIE

Source: DHS OIG analysis of FEMA data



Appendix D

Additional COVID-19 Funding Initiatives

During our review, we also identified three funding initiatives that FEMA used to provide relief in response to COVID-19. However, FEMA did not award funds for these three initiatives in the six selected locations at the time of this review.

Hazard Mitigation Grant Program. The Hazard Mitigation Grant Program provides Federal reimbursement to the states tribes and territories to reduce future disaster damages. On August 5, 2021, FEMA announced that every state, tribe, and territory that received a major disaster declaration in response to the pandemic would be eligible to receive 4 percent of those disaster costs, totaling almost \$3.5 billion in Hazard Mitigation grants. As of February 25, 2022, the application period was still open, and FEMA had not awarded any Hazard Mitigation grants for the locations included in our review.

Emergency Management Performance Grant - Supplemental. The Emergency Management Performance Grant-Supplemental program provides funds to assist state, local, tribal, and territorial emergency management agencies with preventing, and responding to the COVID-19 public health emergency.

COVID-19-Related Contracts. FEMA issued contracts for pandemic relief response and recovery efforts between January 1, 2020, and September 30, 2021. However, no contracts were awarded to companies located within the six selected locations nor did any contracts have a primary place of performance within the six selected locations.



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Appendix E

PRAC Members Participating in the Study

The PRAC is made up of Inspector General members from 21 Federal agencies. A total of 10 PRAC members participated in this study, including DHS OIG. See below for a list of PRAC member participants:

- U.S. Department of Agriculture
- U.S. Department of Education
- U.S. Department of Health and Human Services
- U.S. Department of Homeland Security
- U.S. Department of Housing and Urban Development
- U.S. Department of the Interior
- U.S. Department of Labor
- U.S. Department of Transportation
- U.S. Department of the Treasury
- U.S. Small Business Administration



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Appendix F
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